

31 March 1955

MEMORANDUM FOR: General Tax File

SUBJECT :

1. A U. S. citizen taxpayer who is precluded from filing a joint return with a non-resident wife and who cannot claim her as a dependent (either as a single taxpayer or head of household) can, nevertheless claim her as an exemption on his own single return.

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Office of General Counsel

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OGC/

1 - General Tax File
1 - OGC 350 South
1 - Chrono.